

Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2008**Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

► The organization may have to use a copy of this return to satisfy state reporting requirements

**Open to Public Inspection****A For the 2008 calendar year, or tax year beginning , 2008, and ending ,**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Please use IRS label or print or type. See Specific Instructions. RESERVE POLICE OFFICERS ASSOCIATION 89 ROCKLAND AVENUE YONKERS, NY 10705	<b>D</b> Employer identification number 51-0371265
		<b>E</b> Telephone number 914-376-4097
		<b>F</b> Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method ☐ Cash ☒ Accrual  
Other (specify) ►**I Website:** ► N/A**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Organization type (check only one) — ☒ 501(c) ( 6 ) (insert no) 4947(a)(1) or 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ

► \$ 747,264.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	738,495.
	2	Program service revenue including government fees and contracts	2	1,290.
	3	Membership dues and assessments	3	6,612.
	4	Investment income	4	457.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	6	
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	Less direct expenses other than fundraising expenses	6b	
EXPENSES	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ► SEE STATEMENT 1)	8	410.
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	747,264.
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	1,500.
	13	Professional fees and other payments to independent contractors	13	668,991.
ASSETS	14	Occupancy, rent, utilities, and maintenance	14	5,077.
	15	Printing, publications, postage, and shipping	15	77.
	16	Other expenses (describe ► SEE STATEMENT 2)	16	69,726.
	17	Total expenses (add lines 10 through 16)	17	745,371.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,893.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	40,102.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	41,995.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	37,043.	36,507.
23 Land and buildings		
24 Other assets (describe ► SEE STATEMENT 3)	11,923.	10,309.
25 Total assets	48,966.	46,816.
26 Total liabilities (describe ► SEE STATEMENT 4)	8,864.	4,821.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	40,102.	41,995.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.**

Form 990-EZ (2008)



**Part V Other Information** (Note the statement requirement in General Instruction V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38b</b> N/A		
<b>39</b> 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b> N/A		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b> N/A		
<b>40a</b> 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>N/A</b> , section 4912 <b>N/A</b> , section 4955 <b>N/A</b>		
<b>b</b> 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I <b>40b</b>		
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>0.</b>		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization <b>0.</b>		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T <b>40e</b>		X
<b>41</b> List the states with which a copy of this return is filed <b>DE</b>		

**42a** The books are in care of **BROOKE WEBSTER** Telephone no. **914-376-4097**  
 Located at **89 ROCKLAND AVENUE, YONKERS, NY** ZIP + 4 **10705**

**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?  
 If 'Yes,' enter the name of the foreign country

	Yes	No
<b>42b</b>		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**

**c** At any time during the calendar year, did the organization maintain an office outside of the U.S.?  
 If 'Yes,' enter the name of the foreign country

	Yes	No
<b>42c</b>		X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ **N/A**  
 and enter the amount of tax-exempt interest received or accrued during the tax year **43** **N/A**

	Yes	No
<b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X



2008

## FEDERAL STATEMENTS

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RESERVE POLICE OFFICERS ASSOCIATION

51-0371265

10/30/09

11:41AM

**STATEMENT 1  
FORM 990-EZ, PART I, LINE 8  
OTHER REVENUE**

MISCELLANEOUS

	\$	410.
TOTAL	\$	<u>410.</u>

**STATEMENT 2  
FORM 990-EZ, PART I, LINE 16  
OTHER EXPENSES**

BANK CHARGES	\$	1,333.
CONFERENCES, CONVENTIONS, AND MEETINGS		28,818.
CORPORATE FEES		3,070.
DEFIBRILLATOR LEASE		2,819.
DEPRECIATION		4,589.
DONATIONS		2,650.
EQUIPMENT		8,601.
INSURANCE		6,476.
INTEREST		732.
INTERNET & WEB SITE		2,690.
MEMBERSHIPS		980.
OFFICE EXPENSES		2,947.
TELEPHONE		1,788.
TRAVEL		2,233.
TOTAL	\$	<u>69,726.</u>

**STATEMENT 3  
FORM 990-EZ, PART II, LINE 24  
OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
AUTOMOBILES	\$ 4,671.	\$ 2,803.
MACHINERY AND EQUIPMENT	2,252.	4,506.
MISCELLANEOUS	5,000.	3,000.
TOTAL	<u>\$ 11,923.</u>	<u>\$ 10,309.</u>

**STATEMENT 4  
FORM 990-EZ, PART II, LINE 26  
TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 8,864.	\$ 4,821.
TOTAL	<u>\$ 8,864.</u>	<u>\$ 4,821.</u>

2008

## FEDERAL STATEMENTS

PAGE 2

CLIENT 1859

RESERVE POLICE OFFICERS ASSOCIATION

51-0371265

10/30/09

11 41AM

STATEMENT 5  
FORM 990-EZ, PART III  
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROVIDE ASSISTANCE TO LAW ENFORCEMENT OFFICERS AND THEIR FAMILIES

STATEMENT 6  
FORM 990-EZ, PART III, LINE 31  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	0. GRANTS	PROGRAM SERVICE EXPENSES
MISCELLANEOUS OTHER PROGRAM ASSISTANCE		18,288.
INCLUDES FOREIGN GRANTS: NO		
TOTAL	\$ 0.	\$ 18,288.

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. ☐

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>  File by the due date for filing your return. See instructions	Name of Exempt Organization	Employer identification number
	RESERVE POLICE OFFICERS ASSOCIATION	51-0371265
	Number, street, and room or suite number. If a P.O. box, see instructions	
	89 ROCKLAND AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	YONKERS, NY 10705	

**Check type of return to be filed** (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of. ► BROOKE WEBSTER

Telephone No. ► 914-376-4097 FAX No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. ☐. If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 09, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ☒ calendar year 20 08 or
- ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b \$	0.
c <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c \$	0.


**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form 8868 (Rev 4-2008)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II: Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.**

Type or print  File by the extended due date for filing the return. See instructions	Name of Exempt Organization		Employer identification number
	RESERVE POLICE OFFICERS ASSOCIATION		51-0371265
	Number, street, and room or suite number. If a P.O. box, see instructions		For IRS use only
	89 ROCKLAND AVENUE		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	YONKERS, NY 10705		

**Check type of return to be filed (File a separate application for each return):**

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in care of. ▶ BROOKE WEBSTER
- Telephone No. ▶ 914-376-4097 FAX No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 11/15, 2009
- For calendar year 2008, or other tax year beginning       , 20  , and ending       , 20
- If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension... DUE TO HIS BUSY SCHEDULE, THE EXECUTIVE DIRECTOR NEEDS ADDITIONAL TIME TO ASSEMBLE THE RECORDS AND MEET WITH THE ACCOUNTANT TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs.	8c \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Norman N. Lettich Title ▶ CPA Date ▶ 8-13-09

PATTON &amp; LETTICH, CPA'S

2500 WEST END AVE. STE. #10

POTTSVILLE, PA 17901